

## **Report to F&GP Committee**

**Audit check carried out 30<sup>th</sup> March 2016**

**Based on**

### **GUIDANCE FOR MEMBER INTERNAL AUDIT CHECKS**

#### **Checks to be carried out quarterly**

Expected checks to be made: - carried out.

- a) Check authority for payment i.e. pre-approved or within delegated powers

Example – Proposed purchase of 10 Sanitary Bins Resolved to purchase under item 60.1 in 18<sup>th</sup> January 2016 minutes for Tourism and Amenities Committee. Invoice dated 8.02.16 paid by cheque 12.02.16 to Hygiene Services Yorkshire Ltd for the sum of £130.50 excl VAT.

- b) Where amounts over £2000 (excepting utilities) are made – check Minute No of payment approval

Example – 11<sup>th</sup> January minutes of Full Council item 126.2. Purchase of Fencing from Topan Fencing for allotments of £4057.20 to include VAT. Invoice dated 06.01.16. paid by cheque 22.01.16 for £4057.20 incl VAT.

- c) Check invoice amount against payment made

Example – £10000 to Nick Clowes item 127 in 11<sup>th</sup> January Full council minutes. Invoice dated 22.12.15 Paid 12.1.16. Cheque number 6999.

- d) Check income recorded and banked correctly

Example – TIC sales of £278.13 paid in and recorded correctly.

- e) Check petty cash records

Example – February 2016. All records cross check and all accompanied by receipts.

- f) Check bank reconciliations against bank statements

Example – January 2016 reconciliation agrees with bank statement. However February 2016 is yet to be finalised by Linda Sandford.

- g) Check salary payments (against time sheets where possible)

Example – Payments to the Clerk and Assistant Clerk were checked for February 16 against bank statements and proved correct. It was noted that February 16 overtime of £259.80 for Malcolm Sheffield had been missed in the February 16 payment and was not paid until March 16. He now has a mileage claim record book and payments are now made against this. Future audit checks should analyse trends throughout the year.

All payments records have been countersigned by Roy Hendy.

- h) Identify any potential areas of risk or non-compliance with Financial Regulations

Postage and recording thereof is completed by hand and recorded in a stamp book. Each stamp used is recorded as to cost and addressee. A stamp audit is also carried out by Annette Keene recording the number of each class of stamp used. It may be worth looking at alternative ways such as electronic recording i.e. Franking machine etc.

As part of this audit, I have also looked at other areas where we could be at potential financial risk and litigation. To this end I have also included Health & Safety aspects and the recording thereof.

Under item 60.3 of the 18<sup>th</sup> January 2016 minutes of the Tourism and Amenities Committee, cllr Welch provided a draft Town Inspection Schedule which was agreed by the committee. This has been introduced and the Amenities Manager keeps a spreadsheet of all the requirements and frequency of inspections.

Taking specific items;

Firstly the toilets are checked as per the schedule and recorded on the spreadsheet.

Secondly, whilst the Mariners Garden is checked weekly for cleanliness and maintenance, no health and safety check is currently undertaken. At the time of this report, the Mariners Garden is undergoing maintenance and closed to the public. This closure is marked by two road closed signs across the two entrances with A4 printed No Entry signs. Unfortunately, the road signs being narrower than the access points, three individuals had walked round them and were quite happily smoking in the Mariners Garden whilst waiting for a bus. Whilst stopping individuals gaining access is difficult, something more obstructive should be considered.

Also, it is the current practice to report any health and safety issues verbally. Any issues or requests should be put in writing for recording purposes and audit.

A separate financial audit will be undertaken in mid April on the TIC.

Report findings back to the appropriate Finance & General Purpose Committee meetings to enable a formal record and audit trail to be kept and for any actions found necessary to be undertaken.

C R Rose  
30/03/2016